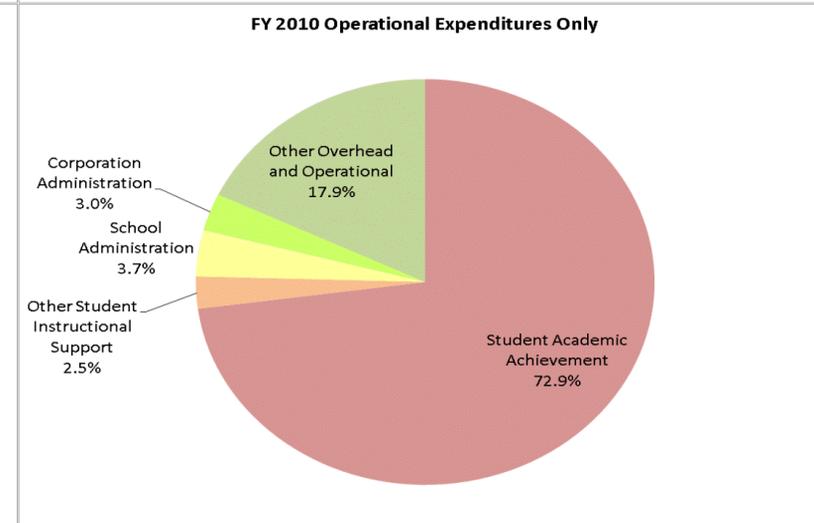
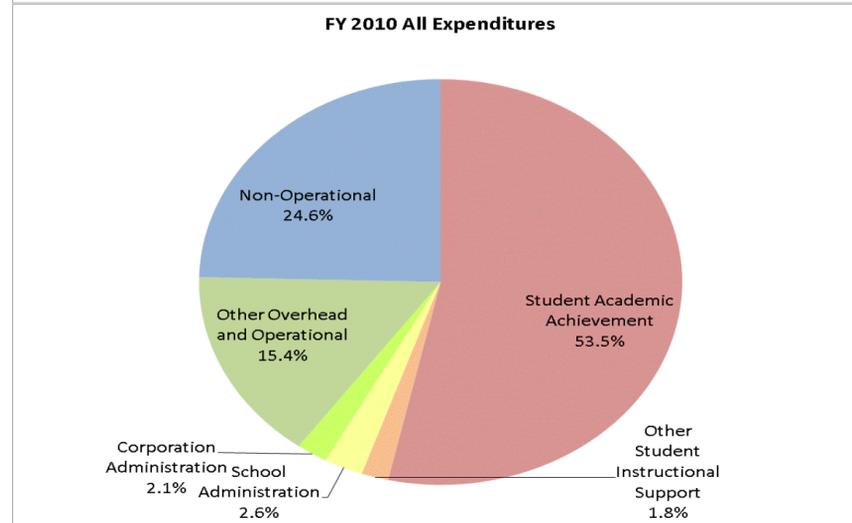
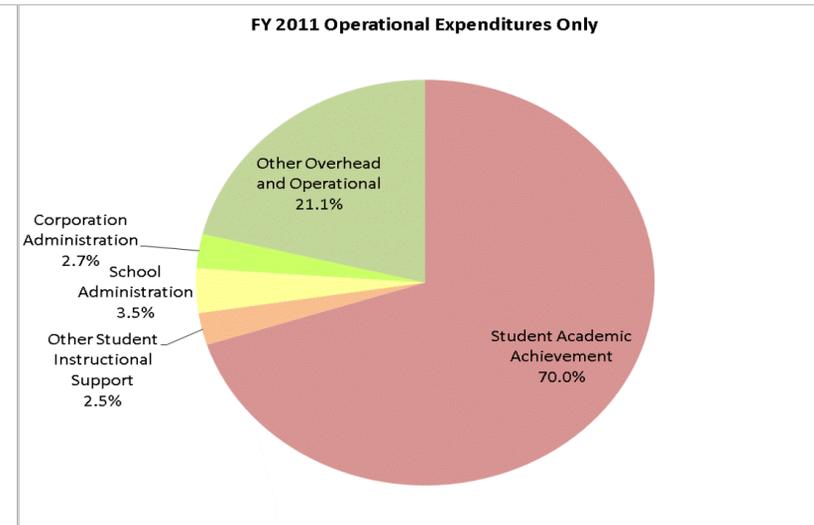
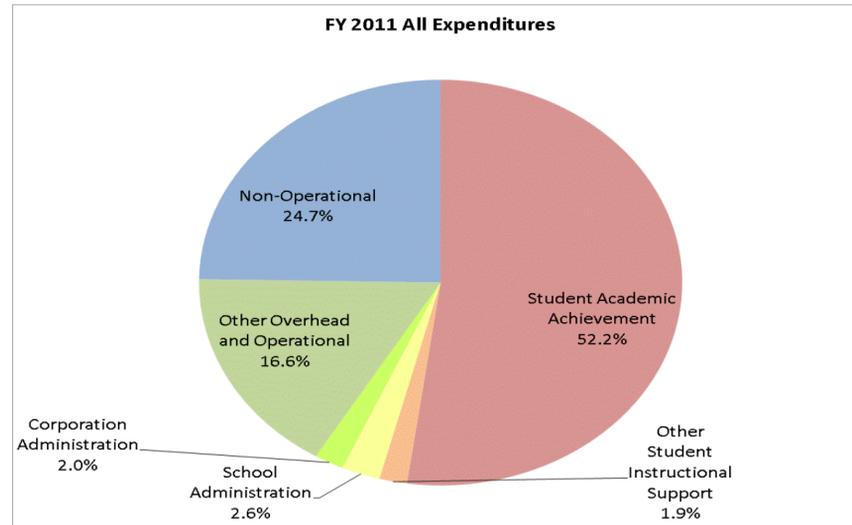


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Fremont Community Schools (7605)**

Fremont Community Schools (7605)

| Student Instructional Category | FY01 % of Total | | FY06 % of Total | | FY10 % of Total | | FY11 % of Total | |
|--------------------------------|---------------------|-------|---------------------|-------|---------------------|-------|---------------------|-------|
| | FY 2001 | Exp | FY 2006 | Exp | FY 2010 | Exp | FY 2011 | Exp |
| Student Academic Achievement | \$5,990,971 | 44.8% | \$7,616,997 | 52.0% | \$8,483,006 | 53.5% | \$8,160,236 | 52.2% |
| Student Instructional Support | \$685,407 | 5.1% | \$761,506 | 5.2% | \$698,651 | 4.4% | \$691,649 | 4.4% |
| Overhead and Operational | \$2,386,909 | 17.8% | \$2,500,234 | 17.1% | \$2,769,848 | 17.5% | \$2,904,669 | 18.6% |
| Nonoperational | \$4,311,481 | 32.2% | \$3,783,311 | 25.8% | \$3,904,066 | 24.6% | \$3,863,818 | 24.7% |
| Grand Total | \$13,374,768 | | \$14,662,048 | | \$15,855,570 | | \$15,620,372 | |

| | FY 2001 | FY 2006 | FY 2010 | FY 2011 |
|---|---------|---------|---------|---------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 49.9% | 57.1% | 57.9% | 56.7% |



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Fremont Community Schools (7605)**

| Student Instructional Category | Account | FY 2001 | FY 2006 | FY 2010 | FY 2011 | 10 Year Increase | 5 Year Increase | 1 Year Increase |
|--|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11025 Regular Programs; Non Spec Ed Preschool | | | \$84,837 | \$13,164 | | | -84% |
| | 11050 Regular Programs; Full Day Kindergarten | | \$25,492 | \$156,451 | \$216,719 | | > 500% | 39% |
| | 11100 Regular Programs; Elementary | \$1,227,287 | \$1,316,779 | \$1,893,492 | \$1,895,479 | 54% | 44% | 0% |
| | 11200 Regular Programs; Middle/Junior High | \$963,009 | \$987,391 | \$1,681,562 | \$1,712,769 | 78% | 73% | 2% |
| | 11300 Regular Programs; High School | \$847,164 | \$1,023,873 | \$1,802,506 | \$1,639,844 | 94% | 60% | -9% |
| | 11350 Regular Programs; High School; Academic Honors Diploma | | | \$6,000 | \$26,128 | | | 335% |
| | 11450 Vocational Education; Consumer and Homemaking | \$37,380 | \$45,326 | \$67,098 | \$55,206 | 48% | 22% | -18% |
| | 11470 Vocational Education; Business Education | \$43,778 | \$54,050 | \$66,037 | \$56,916 | 30% | 5% | -14% |
| | 11480 Vocational Education; Industrial Education A | \$28,368 | \$37,547 | \$53,095 | \$53,900 | 90% | 44% | 2% |
| | 11490 Vocational Education; Industrial Education B | \$33,586 | \$41,175 | \$56,232 | \$57,196 | 70% | 39% | 2% |
| | 11910 Other Regular Programs; Competency Testing | | \$588 | | | | -100% | |
| | 12110 Gifted And Talented; Gifted and Talented | \$3,306 | \$92,562 | \$22,798 | \$31,115 | > 500% | -66% | 36% |
| | 12350 Physical Impairment; Homebound | | \$1,297 | \$5,251 | \$3,707 | | 186% | -29% |
| | 12510 Culturally Different; Communication Disorders | \$38,443 | \$52,301 | \$65,052 | \$67,612 | 76% | 29% | 4% |
| | 12610 Learning Disability | \$193,240 | \$222,256 | \$238,210 | \$242,408 | 25% | 9% | 2% |
| | 12710 Equal Opportunity At Risk | \$46,088 | \$2,016 | \$47,195 | \$20,000 | -57% | > 500% | -58% |
| | 12810 Special Education Preschool | | | \$2,369 | | | | -100% |
| | 12900 Other Special Programs | \$717,066 | \$933,015 | \$1,281,401 | \$1,328,747 | 85% | 42% | 4% |
| | 13600 Adult/Continuing Education Programs; Special Interest Programs | \$707 | | | | -100% | | |
| | 14300 Summer School Programs; High School | \$17,056 | \$22,805 | \$7,585 | \$11,095 | -35% | -51% | 46% |
| | 16100 Remediation Testing | | \$36,610 | \$49,146 | \$49,282 | | 35% | 0% |
| | 16200 Preventive Remediation | \$9,328 | | \$1,823 | | -100% | | -100% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa | \$52,512 | \$69,981 | \$37,574 | \$36,867 | -30% | -47% | -2% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia | \$90,663 | \$94,080 | \$206,614 | \$107,127 | 18% | 14% | -48% |
| | 18000 Payments to Governmental Units Outside State | \$3,600 | \$7,650 | \$1,700 | \$1,700 | -53% | -78% | 0% |
| | 22110 Improvement of Instruction; Service Area Direction | | \$229 | | | | -100% | |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$34,138 | \$11,487 | \$21,308 | \$6,891 | -80% | -40% | -68% |
| | 22220 Library/Media Services; School Library | \$124,876 | \$138,890 | \$154,990 | \$148,511 | 19% | 7% | -4% |
| | 22230 Library/Media Services; Audiovisual | \$4,185 | \$4,193 | | | -100% | -100% | |
| | 22360 Instruction, Related Technology; Network Support | | \$306,687 | \$310,180 | \$292,366 | | -5% | -6% |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$61,517 | \$52,307 | \$93,285 | \$53,289 | -13% | 2% | -43% |
| | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$2,509 | \$480 | | | -100% | -100% | |
| | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | \$18,593 | \$17,559 | \$39,023 | \$17,208 | -7% | -2% | -56% |
| | 25570 Textbooks for Rent or Resale; Materials and Supplies | \$43,400 | \$28,366 | \$29,714 | \$14,934 | -66% | -47% | -50% |
| | 25590 Textbooks for Rent or Resale; Other Textbook Resale Services | | | \$478 | \$53 | | | -89% |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$236,895 | \$247,352 | | | | | |
| Student Academic Achievement Total | | \$4,878,695 | \$5,874,342 | \$8,483,006 | \$8,160,236 | 67% | 39% | -4% |
| Student Instructional Support | | | | | | | | |
| | 21220 Guidance Services; Counseling Services | \$153,291 | \$157,369 | \$219,042 | \$221,694 | 45% | 41% | 1% |
| | 21290 Guidance Services; Other Guidance Services | \$11,710 | | | | -100% | | |
| | 21340 Health Services; Nurse Services | \$34,067 | \$59,474 | \$66,767 | \$67,438 | 98% | 13% | 1% |
| | 24100 Office of The Principal | \$347,973 | \$354,984 | \$412,841 | \$402,517 | 16% | 13% | -3% |
| Student Instructional Support Total | | \$547,040 | \$571,827 | \$698,651 | \$691,649 | 26% | 21% | -1% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$18,401 | \$38,161 | \$35,132 | \$30,012 | 63% | -21% | -15% |
| | 23150 Board of Education; Legal Services | \$8,776 | \$1,733 | \$1,278 | \$700 | -92% | -60% | -45% |
| | 23160 Board of Education; Promotion Expenses | \$2,228 | \$2,499 | \$1,965 | \$2,055 | -8% | -18% | 5% |
| | 23190 Board of Education; Other Governing Body Services | | | \$1,206 | \$1,646 | | | 36% |
| | 23210 Executive Administration; Office of The Superintendent | \$184,521 | \$93,526 | \$238,300 | \$232,514 | 26% | 149% | -2% |
| | 23230 Executive Administration; Staff Relations and Negotiations | | \$47 | | | | -100% | |
| | 23290 Executive Administration; Other Executive Administration Services | \$11,541 | \$3,094 | \$1,703 | \$1,958 | -83% | -37% | 15% |
| | 25160 Fiscal Services; Financial Accounting | \$29,165 | \$27,170 | \$48,250 | \$38,650 | 33% | 42% | -20% |
| | 25400 Planning, Research, Development and Evaluation | \$2,288 | \$2,160 | \$1,250 | | -100% | -100% | -100% |
| | 25740 Personnel Services; Noninstructional Personnel Training | | \$165 | | \$460 | | 179% | |
| | 25750 Personnel Services; Health Services | \$723 | \$1,747 | \$4,931 | \$3,551 | 391% | 103% | -28% |

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Fremont Community Schools (7605)**

| Student Instructional Category | Account | FY 2001 | FY 2006 | FY 2010 | FY 2011 | 10 Year Increase | 5 Year Increase | 1 Year Increase |
|---------------------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| | 25920 Ditch Assessments | \$173 | \$489 | \$879 | \$135 | -22% | -72% | -85% |
| | 25990 Other Support Services, Central | | \$40 | | | | -100% | |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$556,371 | \$616,248 | \$567,357 | \$672,742 | 21% | 9% | 19% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$2,580 | | | | -100% | | |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$229,039 | \$191,272 | \$297,011 | \$317,319 | 39% | 66% | 7% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$134 | \$300 | | | | | |
| | 26499 2007 Account Code - Other | | \$27,760 | | | | | |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$61,027 | \$104,294 | \$79,129 | \$67,567 | 11% | -35% | -15% |
| | 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant Services | \$95 | | | \$170 | 78% | | |
| | 27100 Student Transportation; Vehicle Operation | \$224,795 | \$183,257 | \$359,364 | \$397,509 | 77% | 117% | 11% |
| | 27200 Student Transportation; Monitoring Services | \$15,212 | \$6,240 | \$6,693 | \$6,013 | -60% | -4% | -10% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$311,563 | \$284,226 | \$316,576 | \$434,481 | 39% | 53% | 37% |
| | 27400 Student Transportation; Purchase of School Buses | \$32,544 | \$51,663 | \$254,226 | \$89,867 | 176% | 74% | -65% |
| | 27500 Student Transportation; Insurance on Buses | \$9,600 | \$19,171 | \$55,247 | \$27,574 | 187% | 44% | -50% |
| | 27600 Student Transportation; Insurance on Pupils | | \$7,983 | \$2,418 | \$85,283 | | > 500% | > 500% |
| | 27700 Student Transportation; Contracted Transportation Services | \$78,855 | \$188,120 | \$55,187 | \$66,193 | -16% | -65% | 20% |
| | 27900 Student Transportation; Other Student Transportation Services | \$1,549 | \$1,042 | \$364 | \$222 | -86% | -79% | -39% |
| | 27910 Student Transportation; Bus Driver Training | | \$131 | \$368 | \$179 | | 36% | -51% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$139,471 | \$165,862 | \$244,982 | \$251,425 | 80% | 52% | 3% |
| | 31900 Other Food Services | \$150,558 | \$144,275 | \$196,033 | \$176,446 | 17% | 22% | -10% |
| Overhead and Operational Total | | \$2,071,208 | \$2,162,673 | \$2,769,848 | \$2,904,669 | 40% | 34% | 5% |
| Nonoperational | | | | | | | | |
| | 33200 Community Recreation | \$700 | | | | -100% | | |
| | 33400 Athletic Coaches | \$116,543 | \$93,517 | \$161,414 | \$149,008 | 28% | 59% | -8% |
| | 33930 Latch Key Kid Program | \$12,221 | \$13,696 | \$5,868 | \$115 | -99% | -99% | -98% |
| | 33940 Child Care Services | \$225,246 | \$197,813 | \$164,719 | \$74,710 | -67% | -62% | -55% |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$27,267 | \$38,408 | \$79,252 | \$66,036 | 142% | 72% | -17% |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$3,300 | \$18,282 | \$5,764 | \$7,148 | 117% | -61% | 24% |
| | 45100 Building Acquisition, Construction and Improvements | \$54,493 | \$837,210 | \$221,754 | \$307,308 | 464% | -63% | 39% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$273,189 | | | | -100% | | |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$57,194 | \$99,694 | \$141,486 | \$112,724 | 97% | 13% | -20% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$166,229 | \$46,698 | \$44,307 | \$70,370 | -58% | 51% | 59% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$9,907 | \$36,881 | \$7,968 | \$20,036 | 102% | -46% | 151% |
| | 51100 Debt Services; Principal on Debt; Bonds | | \$581,681 | \$245,000 | \$280,000 | | -52% | 14% |
| | 51500 Debt Services; Principal on Debt; Bond Anticipation Notes | \$1,677,457 | | \$797,308 | \$942,973 | -44% | | 18% |
| | 52100 Debt Services; Interest on Debt; Bonds | | | | \$3,563 | | | |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$66,658 | \$84,228 | \$373,225 | \$261,402 | 292% | 210% | -30% |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$1,525,764 | \$1,665,098 | \$1,656,000 | \$1,546,000 | 1% | -7% | -7% |
| | 53150 Debt Services; Lease Rental; Buildings ; Interest | | | | \$22,425 | | | |
| | 54200 Common School Fund; Principal | \$40,036 | | | | -100% | | |
| Nonoperational Total | | \$4,256,205 | \$3,713,206 | \$3,904,066 | \$3,863,818 | -9% | 4% | -1% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$99,407 | \$88,377 | | | | | |
| | 26492 2007 Account Code - Social Security | \$457,119 | \$495,993 | | | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$25,076 | \$49,387 | | | | | |
| | 26494 2007 Account Code - Group Insurance | \$939,590 | \$1,632,533 | | | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$8,707 | \$7,059 | | | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$91,721 | \$66,651 | | | | | |
| Prorated By Fund Total | | \$1,621,620 | \$2,340,000 | | | | | |